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GOVERNMENT OF KERALA

KERALA GAZETTE

EXTRAORDINARY

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NOTIFICATION

No. LA.4-1574|57. *Dated. Trivandrum; 16th December 1957.*

The following Bills together with the Statement of Objects and Reasons are published as ordered by the Speaker under Rule 73 of the Rules of Procedure and Conduct of Business in the Assembly.

1. The Kerala Appropriation (No. 4) Bill, 1957.
2. The Agricultural Income Tax (Amendment) Bill, 1957.

Legislature Secretariat,
Trivandrum, 16th December, 1957.

V. KRISHNAMOORTHI,
Secretary,
Legislative Assembly.

THE KERALA APPROPRIATION (No. 4) BILL, 1957.

A Bill to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Kerala to the service of the financial year ending on the thirty-first day of March 1958.

Preamble—WHEREAS it is necessary to provide for the appropriation of certain further sums from and out of the Consolidated Fund of the State of Kerala to the service of the financial year ending on the thirty-first day of March 1958,

BE it enacted in the Eighth Year of the Republic of India as follows:—

1. *Short title*:—THIS Act may be called the Kerala Appropriation (No. 4) Act, 1957.

2. *Issue of Rs. 33,56,000 from and out of the Consolidated Fund of the State of Kerala for the financial year 1957-58.* From and out of the Consolidated Fund of the State of Kerala there may be paid and applied sums not exceeding those specified in column (3) of the Schedule amounting in the aggregate to the sum of Thirty-three lakhs and fifty-six thousand rupees towards defraying the several charges which will come in course of payment during the financial year ending on the thirty-first day of March 1958, in respect of the services specified in column (2) of the Schedule.

3. *Appropriation*: — The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Kerala by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the financial year ending on the thirty-first day of March 1958.

The Schedule.

(See sections 2 and 3)

No. of Vote (1)	Services and purposes (2)	Sums not exceeding (3) Voted by the Assembly	Sums not exceeding (3) Charged on the consolidated Fund	Total
		Rs.	Rs.	Rs.
	A. Revenue Account			
IX.	Heads of States, Ministers, Secretariat and attached Offices	..	1,43,000	1,43,000
XIII.	Administration of Justice ..	50,000	..	50,000
XVII.	Education ..	15,00,000	..	15,00,000
XXIV.	Industries ..	28,000	..	28,000
XXX.	Miscellaneous ..	15,000	..	15,000
	Total (A) ..	15,93,000	1,43,000	17,36,000
	B. Capital Expenditure outside the Revenue Account			
XXXV.	Capital outlay on Public Health ..	15,00,000	..	15,00,000
XXXVIII.	Capital outlay on Civil Works ..	20,000	..	20,000
		15,20,000	..	15,20,000
	C. Disbursement of Loans and Advances and repayment of Debt			
XLIV.	Loans and Advances by the State Government	1,00,000	..	1,00,000
	Grand Total ..	32,13,000	1,43,000	33,56,000

STATEMENT OF OBJECTS AND REASONS.

The Bill seeks to provide for the appropriation out of the Consolidated Fund of the State of Kerala of all moneys required to meet the Supplementary Grants made by the Legislative Assembly and expenditure charged on the Consolidated Fund for the financial year 1957-58, as required by Article 205 of the Constitution of India.

C. ACHUTHA MENON.

THE AGRICULTURAL INCOME TAX (AMENDMENT) BILL, 1957.

A

BILL

to amend the Agricultural Income-tax Act, 1950.

Preamble.—WHEREAS it is expedient to amend the Agricultural Income-tax Act, 1950, for the purposes hereinafter appearing;

BE it enacted in the Eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Agricultural Income-tax (Amendment) Act, 1957.

(2) This Act shall be deemed to have come into force on the 1st day of April, 1957.

2. *Amendment of Section 2.*—In section 2 of the Agricultural Income-tax Act, 1950 (Act XXII of 1950) (hereinafter referred to as the principal Act),—

(i) for clause (h), the following clause shall be substituted, namely:—

"(h) 'Company' means a company as defined in section 3 of the Companies Act, 1956 (Central Act 1 of 1956) and includes a foreign campany within the meaning of section 591 of that Act and any foreign association, whether incorporated or not, which the Government may, by general or special order, declare to be a company for the purposes of this Act"; and

(ii) for clause (k), the following clause shall be substituted, namely:—

"(k) 'Firm', 'Partner' and 'Partnership' have the same meanings respectively as in the Indian Partnership Act, 1932 (Central Act 9 of 1932), but the expression 'partner' shall also include any person who being a minor has been admitted to the benefits of partnership".

3. *Amendment of Section 16.*—In the proviso to sub-section (1) of section 16 of the principal Act, for the words "from among judicial officers not below the rank of a District Judge", the following words shall be substituted, namely:—

"from among persons who are or have been judicial officers not below the rank of a District Judge".

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STATEMENT OF OBJECTS AND REASONS

1. Clause (i) of section 4 of the Travancore-Cochin Agricultural Income-tax (Amendment) Act, 1957, substituted the definition of the term "Company" in the Travancore-Cochin Agricultural Income-tax Act, 1950, as to mean a company as defined in section 3 of the Companies Act, 1956 (Central Act 1 of 1956). This new definition will not take in foreign companies within the meaning of section 591 of that Act and foreign associations included in the original definition. The effect will be that such bodies will become liable to be assessed to tax in the same manner as individuals. This was never the intention. It has therefore become necessary to suitably amend the definition of the term "company".

2. The proviso to section 16(1) of the Agricultural Income-tax Act enjoins that at least one member of the Appellate Tribunal shall be from among judicial officers not below the rank of a District Judge or from among advocates of at least ten years' standing. The language of the proviso may lead to the doubt whether the incumbent should actually be a judicial officer at the time of the appointment. The idea is only that the officer appointed should have sufficient experience as a judicial officer of rank not below that of a District Judge. The proviso is proposed to be amended to make it clear beyond doubt that persons who have at any time been holding a judicial appointment not below the rank of a District Judge shall be qualified to be appointed.

3. Opportunity has also been taken to amend clause (k) of section 2 by changing the references to the Travancore and Cochin Partnership Acts as to reference to the Indian Partnership Act which is now in force throughout the State.

4. The Bill is intended to achieve the above objects.

C. Achutha Menon.

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